



Jurnal Terapan Manajemen dan Bisnis
Volume 4 Number 1 March 2018. Page 1- 9
e-ISSN: 2477-5282 p-ISSN: 2599-3127



Journal Terapan Manajemen dan Bisnis is licensed under
A Creative Commons Attribution-NonCommercial 4.0 International License

Tax Planning Implementation on Income Tax, Article 23 as A Legal Effort To Minimize Tax Expense Payable

Achmad Daengs, GS

Fakultas Ekonomi University 45 Surabaya
E-mail: bumigora80@gmail.com

Abstract

An effort to minimize tax burden can be done in various ways start from inside the scope of taxation regulation to violate the taxation regulation. This research focuses on related Laws with the efforts to minimize Income tax. In general tax planning referred to engineered the business process and tax payer transaction. The aim is tax payable in minimal number but under taxation regulation scope. The outline of this study focus on planning effort of Tax Income Article 23 to minimize tax expense payable run in PT. TRIPERKASA AMININDAH Surabaya. Tax planning that done in this company refer to provision in accordance with Directorate General of Tax Decision Number : Kep-305/PJ/2001 on the estimates of nett income. Tax planning had done by this company in addition to refer the regulation also based on the condition of this company which experiencing poor performance. Then the aim that will be reached from that tax planning to reach minimal expense over the Income Tax Article 23 it can be done with gross up method. From the analysis result on the alternative it can draw a conclusion that PT. TRIPERKASA AMININDAH Surabaya has made adjustments on the regulation above, calculation of Income Tax Article 23 with gross up method in fact be able to saving the tax then suitable with the tax planning aim that is effort to minimize tax expense payable.

Keywords: tax planning, income tax article 23, gross up

Introduction

Basically from the economy aspect, tax as resource transference from private sector (Company) to public sector, however there is found a view changing about tax between the Country and the Company. For the Country, tax as one of the important income sources that used to financing the expense either routine expense and development expense, where the development results aimed for their people's welfare. While for the Company tax as expense which reducing net profit, then from that difference view affected toward the business operational continuity of the company.

As theory, tax is the contribution of the people to the Treasury Fund based on constitution that may be imposed on non-reciprocal services that can be directly designated and used to finance general expenditures. (Sumitro, in Siti Resmi, 2003:1)

Personal Tax payer who having concerns on each economical capability addition in respect of his or her welfare, while Entity Tax Payer has concerns on income which is accounted to the owner of the company.

Tax laws in Indonesia mentioned that tax collection system that applicable today came after to the system called self-assessment system, that is tax collection system to give full credence to Tax Payer to be active calculating, calculate, deposit and self-report tax sum of payable tax in a tax period. What is meant in this case must be suitable with applicable provision, that is Tax Law Number 16 of 2000, on General Provision and Tax Procedures, what is meant Tax Payer is personal person or entity in relation to tax laws provision determined to make tax liability. Two important things that become attention from this system is the important of good bookkeeping and complete as well as good will from Tax Payer to meeting his or her tax liability.

While condition in PT. TRIPERKASA AMININDAH Surabaya transaction occurred frequently related to Income Tax payment in the current year which is deducted from the income received or derived from the capital. While with good tax planning on Income Tax Article 23, so the Company will resulting optimal profit and tax expense payable can be minimized. Service delivery or events organization beside tax deducted as mentioned in Income Tax Article 21 paid or payable by government entity or domestic tax payer subject, event organizing, permanent business form, or Company Representatives and other oversea also as object that imposed Income Tax Article 23.

In common business practices, employers identify tax payment as burden or expense, then for employers always try any efforts to push down as minimal as possible those expenses in order to optimize net profit. Tax payable determined from Taxable Income multiplied tax tariff. The greater is Taxable Income the more tax that must be paid. Minimizing tax that must be liable by Tax Payer can be strived in various ways from engineered still under scope of taxation provision by using tax management or tax embezzlement with breaking the applicable tax provision.

Tax management as a measure or business of Tax Payer to fulfill tax liability as right, but number of tax payable can be stressed as minimal as possible to gain expected profit and liquidity. Tax management is very required because if the tax management performed poor, can not close the possibilities for the Company sooner or later will get bankrupt causing wasteful use of corporate resources. This wasteful use of corporate resource produce the exist or under/ non comply, whenever it continuous then the Company will be get difficulty to compete with counterparts and finally the profit gained is not optimal.

"Function of tax management are three that is tax planning, tax implementation, and tax control", (Sophar. 2002: 355).

Tax saving strategy that can be used is through tax planning, where tax planning as the first phase in tax management. Tax planning as legal action to make tax saving by utilize irregular things (loopholes) in taxation regulation. By good tax planning, on Income Tax Article 23, so the Company can be result optimal profit and Income Tax expense payable will be done economization.

Research Method

In this study the researcher explain the object characteristics under study, examine the aspects involved and offer troubleshooting ideas for further testing and research. Qualitative research is a research approach that uses the form of written or oral sentences, behavior, phenomena, events, knowledge or object of study. All the data collected is likely become a key to what has been studied (Moleong, 1998). Qualitative approach is chosen, because this research is more focused on understanding, thinking and perception so that researchers stand on facts, information to build the concept.

While the case study method used in this study aims to compare the theory and practice or cases in the field about the causal relationship between tax planning and its

implementation of the minimizing payable tax payments including the goal to optimize corporate profits and avoid tax sanctions and more benefits further acquired by the company.

Result and Discussion

In its business activities, PT. TRIPERKASA AMININDAH is faced with problems in the case of Income Tax Expense of Article 23, namely the tax burden on heavy equipment lease for construction projects, which should be tax payable (PPH Article 23) is borne by the party who lease the tools / equipment of the project, solution through the application of tax payable, through gross up method.

Problem Causes

- a. The party that leases the project equipment (Lessor) is not willing to be taxed on the equipment lease (Article 23 PPH), so the lessee company must spend more.
- b. If the company's fund is not sufficient to bear the tax burden (PPH Article 23), problems arise on its financial liquidity.

The Results of the Problems

As a result of the problems rise that faced by the company, especially the tax expense (Income Tax Article 23) that must be borne alone, the company will be faced with the problems, among others:

- a. The Company will lose the trust of the Lessor party due to the unfulfilled tax burden (PPH Article 23) to Lessor.
- b. Impact on the expected profit / profit achievement.
- c. May interfere with project implementation, as a result of non-availability of heavy equipment / project equipment from Lessor parties.

The Problem Solving

To anticipate all the problems mentioned above, the company has made an effort to apply the Tax Planning to the Income Tax of Article 23, legally in order to minimize the tax expense payable.

With this method, the company obtains some savings, which is the difference between the results of PPh Article 25 before and after using the Gross Up method, despite a decrease in profit.

The Calculation Implementation of Income Tax Article 23

Implementation of the calculation of Income Tax Article 23 in PT TRIPERKASA AMININDAH is the accounting responsibility of the tax section. The implementation of Income Tax Article 23 which is done by this section, among others:

- a. Withholding
- b. Deposit
- c. Reporting

To carry out these activities PT TRIPERKASA AMININDAH Surabaya is guided by the applicable Taxation Act. All companies engaged in contracting services on average do not have heavy equipment. To complete a project must use heavy equipment. This happened to PT TRIPERKASA AMININDAH Surabaya, as shown in table 1.

Table 1 Lease List of Contractor Service Equipment

No	Item	Owner	Type	Quantity	Rate lease per unit	Lease duration	Total lease cost
1.	Exavator	PT Sinar Mas	Hyundai	3 unit	Rp. 3.500.000,00/month	3 Months	Rp. 31.500.000,00
2.	Buldozer	PT Sinar Mas	Hyundai	2 unit	Rp. 3.000.000,00/month	4 Months	Rp. 24.000.000,00
3.	Wallas	PT Sinar Mas	Hyundai	2 unit	Rp. 4.000.000,00/month	7 Months	Rp. 56.000.000,00
4.	Trackor	PT Sinar Mas	Hyundai	2 unit	Rp. 2.500.000,00/month	8 Months	Rp. 25.000.000,00
Total							Rp. 136.500.000,00

Source : Intern PT TRIPERKASA AMININDAH / 2007

Calculation of Income Tax Article 23 with Gross Up Method

Based on the calculation of Income Tax Article 23 which is conducted by the company, indicates that the company borne the Income Tax of Article 23. The total Income Tax Article 23 that the company borne in the year can be treated as a cost.

Table 2 PT TRIPERKASA AMININDAH SURABAYA Profit Loss Statement (Before *Gross Up*) For the Period Ended December 31th, 2017 *)

				2007				2006			
Service revenue											
Operational costs:				Rp. 900.850.000				Rp. 890.500.000			
Salary expense				Rp.	92.750.000			Rp.	88.125.000		
Insurance fee				Rp.	86.500.000			Rp.	86.500.000		
Rental costs				Rp.	136.500.000			Rp.	123.000.000		
Advertising and marketing costs				Rp.	68.500.000			Rp.	64.250.000		
Depreciation cost of building				Rp.	66.437.000			Rp.	66.347.000		
Electricity and water costs				Rp.	66.250.000			Rp.	63.000.000		
Maintenance cost				Rp.	55.600.000			Rp.	52.300.000		
Official travel expenses				Rp.	47.800.000			Rp.	45.000.000		
Call cost				Rp.	38.460.000			Rp.	35.000.000		
Office costs				Rp.	12.500.000	+		Rp.	10.800.000		
						Rp.	671.207.000			Rp.	634.309.500
						Rp.	229.643.000			Rp.	256.190.500
Non-Operating Income and Fees						Rp.	-			Rp.	-
Net profit business							Rp. 229.643.000				Rp. 256.190.500
Income tax :											
10	x	R	50.000.000	=	R	5.000.000		10	x	R	5.000.000
%		p			p			%		p	
15	x	R	50.000.000	=	R	7.500.000		15	x	R	7.500.000
%		p			p			%		p	
30	x	R	129.643.00	=	R	38.892.900		30	x	R	156.190.50
%		p	0		p			%		p	0
Net profit after tax				R	51.392.900	-		R	59.357.150	-	
				p				p			
				R	178.250.10	*)		R	196.833.35		
				p	0			p	0		

*) Intern source : PT. TRI PERKASA AMININDAH Tahun 2007

Table 3 PT TRIPERKASA AMININDAH SURABAYA Profit Loss Statement (Before *Gross Up*) For the Period Ended December 31th, 2017 *)

				2007				2006			
--	--	--	--	-------------	--	--	--	-------------	--	--	--

Services revenue							
Operational Costs:			Rp. 900.850.000			Rp. 890.500.000	
Salary expense	Rp.	92.750.000			Rp.	88.125.000	
Insurance fee	Rp.	86.500.000			Rp.	86.500.000	
Rental costs	Rp.	145.213.000			Rp.	131.000.000	
Advertising and marketing costs	Rp.	68.500.000			Rp.	64.250.000	
Depreciation cost of building	Rp.	66.347.000			Rp.	66.347.000	
Electricity and water costs	Rp.	66.250.000			Rp.	63.000.000	
Maintenance cost	Rp.	55.600.000			Rp.	52.300.000	
Official travel expenses	Rp.	47.800.000			Rp.	45.000.000	
Call cost	Rp.	38.460.000			Rp.	35.000.000	
Office costs	Rp.	12.500.000	+		Rp.	10.800.000	
			Rp. 679.920.000			Rp. 642.309.500	-
			Rp. 220.930.000			Rp. 248.190.500	
Non-Operating Income and Fees			Rp. -			Rp. -	-
Net Profit After Tax			Rp. 220.930.000			Rp. 248.190.500	
Income tax :							
10% x Rp 50.000.000	=	Rp 5.000.000	10% x 50.000.000	=	Rp 5.000.000		
15% x Rp 50.000.000	=	Rp 7.500.000	15% X 50.000.000	=	Rp 7.500.000		
30% x Rp 120.930.000	=	Rp 36.279.000	30% X 148.190.500	=	Rp 44.457.150		
Net profit after tax	Rp	48.779.000	-		Rp	56.957.150	
	Rp	172.151.000	*)		Rp	191.233.350	

Gross Up Calculation Result

CALCULATION

Rental cost	Rp.	136.500.000
PPh Article 23	Rp.	8.190.000

15% x 40% x Rp 136.500.000	
Total cash received	Rp. 128.310.000

CALCULATION

Rental costs	Rp.	136.500.000
PPh Article 23	Rp.	8.190.000

15% x 40% x Rp 123.000.000	
Total cash received	Rp 115.620.000

The leasing party does not want to receive cash amounting Rp 128.310.000 so that the leasing party will still receive cash amounting to Rp 136,500,000 then the Gross Up Method are :

$$\begin{aligned}
 X - T.X &= N \\
 1X - 0.06 X &= 136.500.000,00 \\
 0,94 X &= 136.500.000,00 \\
 X &= \frac{136.500.000,00}{0,94} \\
 X &= 145.212.765,00 \\
 \text{Rounding} &= 145.213.000,00
 \end{aligned}$$

The leasing party does not want to receive cash amounting Rp 115.620.000 , so that the leasing party will still receive cash amounting to Rp 123.000.000 , then the Gross Up Method are :

$$\begin{aligned}
 X - T.X &= N \\
 1X - 0.06 X &= 123.000.000,00 \\
 0,94 X &= 123.000.000,00 \\
 X &= \frac{123.000.000,00}{0,94} \\
 X &= 130.851.064
 \end{aligned}$$

Rounding = 145.213.000,00

There are savings to the payable Income Tax Expense that is :

Before the Gross Up method = Rp 51.392.900,00

After the Gross Up method = Rp 48.779.000,00 -

Payable tax savings = Rp 2.613.900,00

Conclusion and Suggestions

Based on the result of the discussion about tax planning on Income Tax Article 23 that occurred in PT. TRIPERKASA AMININDAH Surabaya, the conclusions can be drawn from the discussion are:

- a. Still less effective in tax planning implementation on Income Tax Article 23 as a legal effort to minimize the tax expense payable in PT TRIPERKASA AMININDAH in Surabaya.
- b. The existence of tax savings owed.

Suggestions that can be given are as follows:

- a. Management is advised to perform tax planning to minimize tax payable so that it can be expected to provide for the company welfare.
- b. For management to perform good tax planning, toward Income Tax Article 23, then the Company will be able to generate optimal profit and payable expense of Income Tax will be made savings.

Acknowledgement

This research is based on work supported by the University of 45 Surabaya, Indonesia the author thankfully acknowledges really scientific discussion with our colleagues from University of Islamic Bandung Indonesia.

Reference

- Damayanti, Ria July. (2002). Penerapan Perencanaan Pajak Untuk Mendukung Keputusan Strategik Dalam Rangkaih Meminimalisasi Pajak Terutang Serta Pengaruhnya Terhadap Laporan Arus Kas PT PAL Indonesia. Penelitian Sl.
- Daengs, Achmad, Luqi, M. Rizaldy R. (2017). Implementation Of Economic Value Added and Market Value Added Analysis As Valuation Tools Of Invest Feasibility Study. Sinergi, Jurnal MM Unitomo, Surabaya, Page : 6-15.
- Daengs Achmad. (2014). Cost Of Quality Control to Improve Production Cost Efficiency and Sales Productivity, The Indonesia Accounting Review Vol. 4, No. 2, July STIE PERRBANAS SURABAYA, Page 115 - 128. DOI : 10.14414/tiar.14.040203
- Judisono, Rinsky K. (2002). Pajak dan Strategi Bisnis. Catatan ketiga. Jakarta: Penerbit PT Gramedia Pustaka Utama.
- Mardiasmo. (2005). Perpajakan. Edisi Revisi. Yogyakarta, CV. ANDI.
- Oswaldus, Brya. (2007). Penerapan Perencanaan Pajak Terhadap Pajak Pertambahan Hasil, Penelitian, Universitas 45 Surabaya.

- Pudyatmoko, Sri. (2007). *Penegakan dan Perlindungan Hukum di Bidang Pajak*. Penerbit Salemba Empat. Jakarta.
- Rahardjo, Prof. Dr.Satjipto. SH. (1984). *Masalah Penegakan Hukum, Suatu Tinjauan Sosiologis*. Penerbit Sinai Baru, Bandung.
- Rangkuti, Freddy. (2006). *Measuring Customer Satisfaction*, cetakan ke-3. Jakarta: PT Gramedia Pustaka Utama
- Republik Indonesia, Undang Undang Nomor 6 Tahun 1983 sebagaimana diubah terakhir dengan Undang Undang Nomor 16 tahun 2009 Tentang Ketentuan Umum dan Tata Cara Perpajakan.
- _____, Undang Undang Nomor 7 Tahun 1983 sebagaimana diubah terakhir dengan Undang Undang Nomor 28 tahun 2008 Tentang Pajak Penghasilan.
- _____, Undang Undang Nomor 8 Tahun 1983 sebagaimana diubah terakhir dengan Undang Undang Nomor 18 tahun 2000 Tentang Pajak Pertambahan Nilai Barang dan Jasa dan Pajak Penjualan atas Barang Mewah.
- _____,Undang Undang Nomor 12 Tahun 1985 sebagaimana diubah terakhir dengan Undang Undang Nomor 12 tahun 1994 Tentang Pajak Bumi dan Bangunan.
- _____,Undang Undang Nomor 21 Tahun 1997 sebagaimana diubah terakhir dengan Undang Undang Nomor 20 tahun 2000 Tentang Bea Perolehan Hak Atas Tanah Dan Bangunan.
- _____,Undang Undang Nomor 18 Tahun 1997 sebagaimana diubah terakhir dengan Undang Undang Nomor 34 tahun 2000 Tentang Pajak Daerah Dan Retribusi Daerah.
- _____,Peraturan Pemerintah Nomor 29 Tahun 1996 tentang Pajak Penghasilan atas Penghasilan dari Persewaan Tanah dan atau Bangunan (Lembaran Negara Republik Indonesia Tahun 1996 Nomor 46, Tambahan Lembaran Negara Republik Indonesia Nomor 3636) sebagaimana telah diubah dengan Peraturan Pemerintah Nomor 5 Tahun 2002 (Lembaran Negara Republik Indonesia Tahun 2002 Nomor 10, Tambahan Lembaran Negara Republik Indonesia Nomor 4174).
- _____,Peraturan Pemerintah Nomor 140 Tahun 2000 tentang Pajak Penghasilan atas Penghasilan dari Usaha Jasa Konstruksi (Lembaran Negara Republik Indonesia Tahun 2000 Nomor 255, Tambahan Lembaran Negara Republik Indonesia Nomor 4057)
- _____,Peraturan Direktur Jenderal Pajak Nomor : PER-70/PJ/2007 tanggal 9 April 2007 Tentang Jenis Jasa Lain Dan Perkiraan Penghasilan Neto Sebagaimana Dimaksud Dalam Pasal 23 Ayat (1) Huruf C Undang-Undang Nomor 7 Tahun 1983 Tentang Pajak Penghasilan Sebagaimana Telah Beberapa Kali Diubah Terakhir Dengan Undang-Undang Nomor 17 Tahun 2000
- Resmi, Siti. (2003). *Perpajakan, Teori dan Kasus*. Edisi pertama. Jakarta: Penerbit Salemba Empat.
- Robbins, Stephen P. (1990). *Organization Theory*, Third Edition. Prentice Hall International Inc.
- Robbins, Stephen P. (1996). *Perilaku Organisasi, KONSEP, Kontroversi, Aplikasi*, Edisi Bahasa Indonesia. Jilid I. PT Prenhallindo. Jakarta.

- _____. (2001). *Organizational Behavior*, Ninth Edition, versi Bahasa Indonesia. Jakarta: Pearson Education Asia Pie Ltd. dan PT Prenhallindo.
- Santoso, Brotodiharjo. (1982). *Pengantar Ilmu Hukum Pajak*. Edisi kedua. Bandung: Penerbit PT Refika Aditama.
- Sekaran, Uma. (1992). *Research Methods For Business*. New York: John Willey and Sons, Inc.
- Setyobudi, Yonatha. (2004). *Penerapan Perencanaan Pajak Terhadap Penggunaan Metode Penilaian Persediaan Pada Wajib Pajak Orang Pribadi dalam Upaya Legal Meminimalkan Pajak terutang kasus pada UD "M" di Malang*. Penelitian S1 Surabaya.
- Siahaan, Fadjar O.P. (2005). *Faktor-Faktor yang Mempengaruhi Perilaku kepatuhan Tax Professional dalam Pelaporan Pajak Badan pada Perusahaan Industri Manufaktur di Surabaya*. Desertasi Program Pascasarjana Universitas Airlangga, Surabaya.
- Sigit Hutomo, YB. *Pajak Penghasilan*. (1995). Cetakan Keempat. Yogyakarta: Penerbit Unika Atma Jaya Yogyakarta.
- Sihombing, Sabrina Oktoria. (2004). *Hubungan Sikap Dan Perilaku Memilih Satu Merek: Komparasi Antara Theory Of Planned Behavior Dan Theory Of Trying*. Desertasi. Universitas Gadjah Mada, Yogyakarta.
- Soemitro, Rochmat. (1991). *Asas-asas Hukum Perpajakan*. Cetakan Pertama. Bandung: Binacipta.
- Sofyan, Marcus Taufan. (2005). *Pengaruh Penerapan Sistem Administrasi Perpajakan Modern Terhadap Kepatuhan Wajib Pajak Pada Kantor Pelayanan Pajak di Lingkungan Kantor Wilayah Direktorat Jenderal Pajak Wajib Pajak Besar*. Skripsi. Sekolah Tinggi Akuntansi Negara.
- Suandy, Erly. (2001). *Perencanaan Pajak*. Edisi pertama. Jakarta: Penerbit Salemba Empat.
- Sudjatmiko, Harry. (2003). *Pengaruh Peranan Kepemimpinan Terhadap Kepuasan Kerja Pegawai Badan Penanaman Modal Propinsi Jawa Timur*, Tesis, Surabaya, Universitas Narotama
- Sugiono. (2005). *Metode Penelitian Administrasi*. Alfabeta. Bandung.
- Surjoputro, Djoko Slamet dan Junaedi Eko Widodo. (2004) "Meningkatkan Kepatuhan Wajib Pajak Melalui Modernisasi Administrasi Perpajakan." Dalam buku *Menuju Sistem dan Administrasi Perpajakan Berkelas Dunia: Studi Perpajakan di Indonesia dengan Inspirasi Pengalaman Jepang*, ed. Robert Pakpahan dan toyomu Yuasa, Jakarta: JICA dan DJP, hal. 41-52
- Tjahyono, Ahmad dan Muhammad. F. Husain. *Perpajakan*. Edisi kedua. Jogyakarta : Penerbit UPP AMP YKPN.
- Torgler, Benno, Ihsan C. Demi, Alison Macintyre, dan Markus Schaffner. (2008). *Causes and Consequences of Tax Morale: An Empirical Investigation*. *Jurnal Economic Analysis & Policy*, Vol. 38 No. 2, September 2008. Hal 313-339.
- Torgler, Benno, Markus Schaffher, Alison Macintyre. (2007). *Tax Compliance, Tax Morale and Governance Quality*. Working Paper No. 2007 - 17, Crema Gellertstrasse 18 CH - 4052, Basel.
- Torgler, Benno. (2005). *Tax morale in Latin America*. *Public Choice* 2005, 122: 133-157.

- Toruan, Sophar Lumban. (2002). Akuntansi Pajak. Edisi keenam. Jakarta: Penerbit PT Gramedia.
- Trivedi, V. Umashanker, Mohamed Shehata, Stuart Mestelman. (2004). Attitudes, Incentives, And Tax Compliance. Working Paper Series, Department of Economics McMaster University, Kenneth Taylor Hall 426 1280 Main Street West Hamilton, Ontario, Canada L8S 4M4. 9 August 2004.
- Undang-undang RI Nomor 7 Tahun 1983 sebagaimana telah diubah terakhir dengan Undang-undang RI Nomor 17 Tahun 2000 tentang Pajak Penghasilan.
- Vivien. (2005). Analisa pengaruh penyuluhan perpajakan terhadap jumlah wajib pajak, kepatuhan wajib pajak dan penerimaan pajak skripsi, UK Petra Surabaya.
- Wahono. (2009). Analisis Pengaruh Pelayanan, Penyuluhan, dan Penegakan Hukum Terhadap Kepatuhan Wajib Pajak Badan di Surabaya. Penelitian. Perpustakaan Universitas Narotama Surabaya (tidak dipublikasikan).
- Waluyo. (2005). Perpajakan Indonesia. Buku Satu. Edisi kelima. Jakarta: Penerbit Salemba Empat.
- Wane, Waly. (2000). Tax Evasion, Corruption, and the Remuneration of Heterogeneous Inspectors. JEL classification: H26, K42.
- Well. Joseph T. (2004). Corporate Handbook, Fraud Examination, Prevention and Detection. John wiley & Sons,. Inc. New Jersey.
- Zain, Mohammad. (2003). Manajemen Perpajakan. Edisi pertama. Jakarta: Penerbit Salemba Empat.
- Wikipedia Indonesia, ensiklopedia bebas berbahasa Indonesia, 24 Maret 2008, <http://id.wikipedia.org/yviki/Konseline>
- Wikipedia Indonesia, ensiklopedia bebas berbahasa Indonesia, 06 November 2008, http://id.wikipedia.org/wiki/penghindaran_pajak